

INTISARI

Penelitian ini memiliki tujuan yaitu untuk menguji pengaruh mekanisme *good corporate governance* terhadap kualitas laba. Dalam penelitian ini mekanisme *good corporate governance* diukur dengan kepemilikan manajerial, kepemilikan institusional, dewan komisaris independen, dan komite audit. Kepemilikan manajerial diukur dari persentase jumlah saham yang dimiliki pihak manajemen. Kepemilikan institusional diukur dari persentase jumlah saham yang dimiliki pihak institusi atau lembaga dari luar perusahaan. Dewan komisaris independen diukur dengan persentase jumlah dewan komisaris dari pihak luar perusahaan. Komite audit sebagai variabel *dummy* nilai 1 apabila komite audit berjumlah 3 orang dan nilai 0 apabila kurang dari 3. Kualitas laba dihitung dengan menggunakan model Jones yang dimodifikasi, yaitu *Discretionary Accrual* (DA).

Penelitian ini menggunakan pendekatan kuantitatif dengan metode analisis linier berganda. Data yang digunakan dalam penelitian ini adalah data sekunder yang bersumber pada perusahaan manufaktur yang terdaftar dalam Bursa Efek Indonesia periode 2012-2014. Pengambilan sampel pada penelitian ini menggunakan metode *Purposive Sampling*. Sebagaimana kriteria pengambilan sampel diperoleh 25 perusahaan yang memenuhi kriteria sehingga jumlah observasi dalam penelitian ini berjumlah 75 pengamatan.

Hasil penelitian ini menunjukkan bahwa variabel kepemilikan manajerial dan komite audit berpengaruh positif terhadap kualitas laba. Sedangkan variabel kepemilikan institusional dan dewan komisaris independen tidak berpengaruh terhadap kualitas laba.

Kata kunci : Kepemilikan manajerial, kepemilikan institusional, dewan komisaris independen, komite audit, dan kualitas laba.

ABSTRACT

This research is aimed to test the influence of mechanism of good corporate governance to the earnings quality. This research the mechanism of good corporate governance has been measured by using managerial ownership, institutional ownership, board of independent commissioner, and audit committee. Managerial ownership is measured by the percentage of the stock which is owned by the management. Institutional ownership is measured by percentage of stock which is owned by the institution from outside of the company. Board of independent commissioner is measured by the percentage of board of commissioner from outside of the company. Audit committee as the dummy variable with the value 1 if the numbers of audit committee are 3 people and the value is 0 when it is less than 3. The earnings quality has been calculated by using modified Jones model i.e. Discretionary Accrual (DA).

This research has been done by using quantitative approach with multiple linear analysis method. The data has been done by using secondary data which is originated from manufacturing companies which are listed in Indonesia Stock Exchange in 2012-2014 periods. The sample collection has been done by performing purposive sampling method. The sample collection criteria have obtained 25 companies which have met the criteria therefore the numbers of observation in this research are 75 observations.

The result of this research shows that managerial ownership and audit committee has positive influence to the earnings quality. Meanwhile, institutional ownership and board of independent commissioner does not have any influence to the earnings quality.

Keywords: Managerial ownership, institutional ownership, board of independent commissioner, audit committee, and earnings quality.